Sri S. R. KANTHI.—This is to be passed during this Session. Two weeks may be fixed up.

Mr. SPEAKER.—So, the time for submission of the Report is two weeks.

THE MYSORE URBAN LAND TAX BILL, 1966.

Motion to consider.

Sri R. M. PATIL (Minister for Municipal Administration Panchayat Raj and Development).—I beg to move :

"That the Mysore Urban Land Tax Bill, 1966, be taken into consideration."

Mr. SPEAKER.—Motion moved :

"That the Mysore Urban Land Tax Bill, 1966 be taken consideration.'

Sri R. M. PATIL.—Sir, as I submitted before, this Bill is introduced in order to augment the resources of the Plan ; and also in view of the loss in land revenue due to acquisition of lands on account of industrialisation in Towns and Cities. It is necessary to find revenues for the purpose of development of various types of projects and schemes, which are necessary for the welfare of the people. With that end in view, this Bill is brought for the consideration of this august House.

There are certain definitions which are worth considering ; specially the definition of " urban land ". This tax is levied on the " urban land " according to its average market value. And that tax is levied, it will bring some revenue. From that point of view also, this land is taken into consideration for the purpose of assessment.

While assessing this tax, the main consideration is the location of the land. For that, the entire town or city shall be classified. While taking into consideration the classification important areas in the town, and certain other aspects mentioned in the Clause shall have to be kept in view.

For determining the average market value of the land, procedure is laid down in Clause 6. After ascertaining the average market value, certain further procedure has to be followed. That procedure is: preparation of draft schemes and their publication. In order to ensure equitable and natural justice, various steps have been contemplated like imparting information and knowledge to the residents of the town or city or corporation, or whatever it is ; the people should be in the know of things regarding projects and preparation of lists, assessement and such other things which are taken into consideration.

The provisions in this Act have been conceived in a more equitable way in order to see that natural justice is complied with. There also Tribunals appointed for the purpose of ascertaining the correctness of the assessment of the tax, and if there are any objections, those objections, shall be disposed of. The Tribunal may consist of judicial officers for disposing of objections; that provision has been conceived in this Bill just to show fairness to the residents of the area.

There are Special Provisions under Chapter VI. Chapter VII deals with Exemptions and so certain cases of exemptions also come in, in this chapter.

While assessing, if there are any irregularities and if there is no appeal or revision, then the Commissioner himself can *suomoto* take the proceedings by way of revision and set the matter right.

Clause 38 empowers delegation of powers.

The important thing is, that there is a provision relating to bar of suits in civil courts because all the assessment is decided by the judicial officers. Therefore, there is no necessity to have any civil suit regarding assessment made. So far as the assessment is concerned, once it is decided, it will be in force for ten years.

These are the important provisions.

The tax that is to be levied is .4 per cent. No doubt, in the first notification it was intended to levy tax at the rate of .6 per cent. But after considering all aspects of the case, it was thought fit that it should be reduced to .4 per cent.

I have also given motions for the amendment of certain clauses. I think the Hon'ble Members are already in possession of the same.

I wish to bring to the kind notice of the House certain other aspects. Looking to the list of all towns and cities in the State, it is found that there are about 9,30,000 houses in urban areas. When this Bill is to come into force after it is passed as an Act, the area occupied will be about 1,184 square miles; 7·5 lakhs of acres is the area, out of which, residential quarters are expected to be within about 25 per cent of the area. The rest of the area is utilised for roads, parks and such other things. Taking all these things into consideration, the net revenue or the approximate revenue to be utilised by way of assessment of this tax, is to the tune of 45 to 50 lakhs of rupees. Even as it is, if we calculate at the rate of Rs. 25 per acre, it means the same thing.

With these few remarks, I crave the indulgence of the House to consider these aspects of the Bill.

† Sri V. S. PATIL (Belgaum I).—Sir, the Hon'ble Minister for Development and Panchayathraj has borught forward this unique Bill before us for being discussed and to get it passed. The main reasons for this Bill as stated in the Statement of objects and reasons are:

> "It is necessary to find financial resources for development activities in the State. It is therefore proposed to levy a tax at the rate of 0.6 per cent of the market value of urban land."

(SRI V. S. PATIL)

So, the main purpose of this Bill as stated in the Statement of Objects and Reasons as well as in the speech that was made by the Hon'ble Minister today is that funds are required for developmental activities. Sir we are fed up with so-called developmental activities of the Government. At the outset I have to say this : Sir, during the last 15 years we are hearing of these developments. Of course there are developments. But those are limited to the Ruling party bosses and not to the country. That includes Ministers. They have acquired Bangalore's garden lands and motor cars and what not. So the development has really taken place so far as these bosses are concerned. So far as the country and the national income is concerned, there is downfall. Sir, these developments during the last 15 years has corrupted practically everybody in the country and that is the reason why it appears even the nature has become adverse to the Rulers and according to our old saying 'raja kalsya karanam'. The ruler is the cause for all troubles either happiness or adversity and since that appears to be the reason why India is suffering from famine in spite of the big sounding activities of the Congress Government. We are now begging at every door in the whole world to feed our millions. But where is the amoont for the development of agriculture and this and that gone ? They have all gone to the pockets of these big bosses and that is why famines have visited our country and that is the reason why we are now fed up with the so-called words of development activities or development schemes. If these people just think over the matter and curtail expenditure, I think there is absolutely no necessity or on need to increase taxation at all. Sir, the Parliament last year had increased taxation to about Rs. 175 crores. This year it is expected to increase again to 100 crores and our Government is adding and helping by increasing the local taxes here. What is the result ? The result is that the poor man, the honest man has been forced practically to commit suicide if he wants to continue to live as an honest individual in this country. This is the way in which things have come to pass by the heavy taxation, by the mal-administration and by the selfishness of the Ruling Party and the ruling bosses. That is why, Sir, this necessity to find finanacial resources for devlopment. We strongly object to any sort of taxation for this purpose. Now, Sir, coming to the present Bill, the Congress is taking advantage of the distinction between rural and urban areas. Of course, they have created it. When the Rivision Settlement on the agricultural lands was in vogue, they instigated the rural people to complain why we alone should pay, why the taxation of agricultural lands is to be increased and the people who have ammassed wealth and constructed factories and bungalows in cities are be exempted. They set up these rural population against urban and this is the result. The Congress people who represent the rural areas complain that the taxes must be also shared by the urban people. When the urban people complain, the taxation will be thrown on the rural people by revising the assessment and when they

complain they will tax the urban people. So, on both ways they will tax all the people together. The people are not understanding these tactics and that is why I should like to remind those that have come either from the rural areas or those who have come from the urban areas to see to this trick that is being played by the rulers and not to fall to their strategy of creating this distinction. Sir, the other Bill is coming. We will speak on that at that time. But so far as this Bill is concerned, I see practically there is no reason to bring such a Bill at all. Of course a drowning man will always try to catch at the straw. There is no doubt about it. Our country has now practically gone down the surface and we have read in the newspaper that instalment of Rs. 150 crores was to be paid in July last and our Leaders requested the creditors to adjourn it till March of this year but unfortunately they cannot find the resources to pay up the instalment of the debts already incurred and now they are going to meet it by raising other debts. That shows we are practically bankrupt and by squeezing people in this way both the urban and rural people, I do not think the Government will in any way make up the deficit that has already happened and that is going to happen in future. Fortunately I must thank the present rulers for relieving our friend Mr. Jatti of his onerous burden of meeting both ends. Of course, it is now taken up by our energetic Sri Ramakrishna Hegde. I do not know how far he is going to succeed. The Hon'ble Minister said, Sir, while touching some of the provisions of this Bill that he wants to do natural justice and so many other things, but I will refer to some of them. Sir, this Bill is creating a sort of discrimination between the rural and urban areas. After all, this Bill is likely to meet the same fate which was met by another similar Bill for collecting some amount from the urban areas.

4-00 P.M.

That was held to be discriminatory and it was struck down by the High Court. Similar fate is likely to meet in this case also, because it is discriminatory. We are charging the lands in the urban area. What right has Government to impose a tax on land. For agricultural purposes, it is a different matter. So far as agricultural lands are concerned, they are deemed to belong to the Government and we as cultivators and occupiers use that land by paying a certain amount as assessment or rent. That is not the case of urban lands. These are lands used for residential purposes. Even in villages, we call *gram thant* lands are not taxed at all. They are tax-free. But in the cities, Government has never taxed the land and Government have never claimed that they are the owners of the land. Even now the Government does not say definitely that they are the owners of land. They have never said anything in any enactment that Government is the owner of the land. Unless this basic principle is accepted by Government, by the legislature, I think the Government has absolutely no right so far as urban area is concerned, to levy any tax. So, I think, Sir, that this Bill is likely to be

(SRI V. S. PATIL)

thrown out as discriminatory by the judiciary, and that will definitely tell upon our wisdom in passing such Bills which are not likely to be supported by the judiciary.

Now the basic principle for taxation was, that we use the Government property or Government land. Then there will be some tax for services rendered. But on what basis the Government proposes to tax the land in the urban area, even vacant land ? If it is a building, then it is a matter for the local authority to consider and they are taxing them. Local authorities are managing all these bodies on the tax imposed upon these properties. Under what provision of law or the Constitution or anything, has Government got any power to tax properties in the urban area ? Without rendering any services to these properties or to these people, can they tax it ? That is the point which I hope the Hon'ble Minister will consider before pressing for a final decision in this matter.

Then there is distinction made again. Under the land Revenue Act of 1964, in clause 2 (27) Sir, 'assessment' has been defined as '4 per cent of the gross average yield on similar lands'. That means so far as lands used for agricultural purposes are concerned, it depends upon the yield or the income that the owner may get. Some percentage of that is taken as tax. We do not dispute that proposition because the land belongs primarily to Government and the occupier must use it paying something. If it is fixed at 4 per cent of the gross average yield, we do not dispute or grumble about that. But here in this Bill, no question of yield is there. When the land used for agricultural purpose is there, the measure for taxation is income derived from land. Whereas, the land in urban area has nothing to do with the income derived. It is not a question of income, but it is a question of market value. And this term 'market value' is such a vague term, tremendously divergent opinions have been expressed on this term 'market value'. If we look to the cart-loads of authorities on section 23 of the Land Acquisition Act, then we will find that it is very difficult to define the words 'market value'. Every high court, every judicial authority including the Privy Council and Supreme Court have given so many definitions for 'market value' and it is not a stable thing. This is another matter to be considered. Market value is not at all a stable thing. It is not stable even for a year, or a month or a week. It depends upon how the buyer collects money. If he earns money by the sweat and honest means, then the price is stable. But now-a-days, such a man will never purchase anything. It is only the black-marketeer and the person who has pocketed money by some questionable means. He alone can come forward by paying a fabulous price. That is why market value is very difficult to determine. The provision made in this Bill is that the market value shall be determined as in the Land Acquisition Act. In the Land Acquisition Act, it is said, prices in the locality, that is sale price of land in the locality should be considered. But now-a-days, both the buyer and the seller conspire together in order to deprive the Govern

ment of the stamp duty and registration fee. Even though the price is Rs. 10,000 the document will show only Rs. 1,000 just to save the cost of heavy taxation. People cannot obey the law, because taxation has gone beyond their means. That is the reason why people are resorting to these methods and so I submit, Sir, that the real market value for the past five years or even 10 years cannot be ascertained at all. The real market value is known only to the buyer and the seller. So, I submit, Sir, that the way in which the provision is made to ascertain the market value is not correct procedure. It will be fallacious and wholly and definitely lead the executors directly into trouble. And that is why I should like to suggest, let us have some basis, as we have some basis for the agricultural land. That is depending upon the yield and the yield could be ascertained. In the urban area also, because most of the urban area is now covered by municipalities, either corporations or Town or City Municipalities and they have already assessed or fixed the rental values of these building sites. If these things are taken into consideration, I do not think that there will be any conflict between the rating or fixing or the rate of taxation on the income derived or likely to be derived by the owners of such land.

My first objection is that the wording 'on the basis of the market value' must be deleted and it must be in consonance with the agricultural yield, gross or net, whatever it may be. The method that is being proposed for fixing market value will be fallacious, and it will land us in great difficulties, and it will never be conclusive at all.

The machinery also that is proposed under this Act is not on a sound basis. It appears that they have formulated it in a hurry just to try to get money for the development that is to be done during the next year. That is why it appears that a half-hearted measure has been brought before us. Under the Land Revenue Act, 1964, Chapter 10, sections 114 to 126, deal with how to fix land assessment. Similar provisions ought to have been made in this Bill. Here, only a Commissioner, Deputy Commissioners, some Assistant Commissioners and tax officers are mentioned. But what about the survey and settlement? About survey it is learnt that even in a city like Bangalore, all the urban lands have not all been surveyed. This is really strange. Unless the lands are surveyed, they are actually measured and their areas are fixed, how is it possible for the Government to fix an assessment or any tax on these lands? So far as Bombay Karnatak is concerned, all city areas and even town areas have been surveyed and demarcated. There, if the Government wants to fix it on the area, *i.e.*, square feet or square yards, we can do it easily. But that is not the case in the rest of the State. That is why I should like to submit that, first of all, the survey must be made of all the cities and towns to which this Act is supposed to be made applicable. Otherwise, it will be very difficult or rather it will create unnecessary trouble and harassment to the people if the surveys are not made and the boundaries are not fixed of the properties belonging to several individuals. So, I would like to state that the way and the manner in which this is assessment is to be made, this tax is to be

(SRI V. S. PATIL)

ment has ever cared to see this in the premier city of Bangalore. I should like to say that this limit of 16 kilometres must be excluded from the perview of this Act and if necessary some provision may be made that even outside limits of these municipal areas, if there are industrial towns or non-agricultural townships, they may also be brought within the purview of this Act. A change is quite essential so far as this clause is concerned.

I refer to clause 2 (2). It is said :

> " ' assessee ' means a person by whom urban land tax is payable under this Act and includes every other person in respect of whom any proceeding under this Act has been taken for the determination of the urban land tax payable by him ".

I do not understand the latter portion of this sub-clause.

4-30 P.M.

Supposing the land and the House belongs to ' A ' and this Taxing Officer institutes proceedings against ' B '. Under this provision, he will be liable to pay the tax because the proceedings was started against him whether he has got any connection or not. This is too vague and it will create a number of difficulties while implementing this Act and will give a good means into the hands of the officers to harass the people. That is why I should like to say that this provision will have to be amended suitably in order to see that proceedings can be taken against persons, who are either owners, occupiers or tenants or persoens in possession of land under some other law. So, this is too vagu and includes every other person and will create unnecessary difficulties.

Sub-clause (4) of Clause 2 Definitions : We are very much careful in defining words which do not mean in the real sense of the term. We always try to give some perverted meaning. It says :—

> " ' building ' includes a house, out house, stable, latrine, godown, shed, hut, wall and any other structure, whether of masonry, bricks, mud, wood, metal or any other material whatsoever."

Sri C. J. MUCKANNAPPA.—The Hon'ble Minister told us that huts will not come in.

Sri V. S. PATIL.—He has included it here. I think this definition is rather far-fetched and it will have to be amended suitably.

Sri R. M. PATIL.—The propriety of the definition of building is, any structure on land, whether it be half-built or otherwise. That means, we are only taxing so far as land is concerned. Please see the definition of Mysore Municipalities Act of 1964. It says :—

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(SRI V. S. PATIL)

imposed, must be in consonance with Chapter 10 of the Land Revenue Act of 1964.

There is one more advantage in that chapter under the Land Revenue Act. And that advantage is under section 121. When the proposed assessment is finalised by the Government, the whole matter comes before this House of Legislature and there is scope for full discussion of the matter by the legislators and then after they approve and pass it, the Government can enforce the assessment or revision. There is nothing of the sort in the present Bill. Immediately we pass the Bill the Government may do or undo anything without bringing it to the notice of the House. I think it is rather strange and it must be changed. After a report of the scheme is prepared, the proposal which the Government is going to approve must be placed before this House for their consideration and approval, because we cannot depend upon the Government officers solely. We, the representatives of the various towns and cities and the urban areas come here. We know more than what these officers who may be appointed know. Or, they may be tried to be influenced by some people interested. That is why I should like to suggest that the matter, after the preparation of those reports, must be brought before this House for their approval, and without that, Government should not, in any way, be empowered to collect any tax at all.

Then, I should like to say a few things about the actual clauses in this Bill. Sir, to me, it appears, as I have already stated before, that the Bill has been drafted in a hurry. So there are many lacunæs, which have remained. My first submission will be to refer this Bill to a Select Committee even of this House. Let the time be fixed—one week, or ten days or 15 days. Let a few members, say about 10, sit together and study the whole scheme of this Bill and prepare a report and place it before this House. I do not mean to say that all Governmental measures should be postponed under the plea of Select Committees. But, to me it appears that the wording and changes that are required in the various clauses and even the scheme of the Act requires some drastic change. That is why it is bettter that the matter should be referred to a Select Committee.

Here, Sir, in clause 1, short title, extent and commencement, in sub-clause (3), ' it shall come into force on the first day of April 1966 in the City of Bangalore and the City of Hubli-Dharwar ' is mentioned. Why these two places are chosen, I do not understand. If the tax is to be levied or imposed upon the ubran areas, the whole of the urban area in the State must be taxed and not only the City of Bangalore or the City of Hubli-Dharwar, or Mysore or Belgaum or Mangalore. This piecemeal taxation will be discriminatory and why are the people of these two particular places chosen by the Government to suffer. This is not a tax which is imposed once. It is going to be a recurring tax every year. Why are those people chosen by the Government to suffer or pay more taxes than the other people in other urban areas ? If the Act is to

be made applicable, it must be made applicable to all the area which will come under this Act as urban area. But to tax in this place or that place, it is discriminatory and it will be an injustice to the inhabitants of any particular place.

Then, Sir, under clause (b), it is stated that "it shall come into force on such date as the State Government may by notification specify in any area within the jurisdication of a City Municipal Council or a Town Municipal Council" That is allright. But it is further stated "and any area specified in the notification and within sixteen kilometres of the municipal limits of such City Municipal Council or Town Municipal Council." This is horrible. Sixteen kilometres of all surrounding areas mean within ten miles around a city area. This is horrible. I cannot understand the meaning of this. Practically, in my area the whole of Belgaum Taluk will be taxed. This is something which is not at all expected and which will go against the very spirit of urban and rural areas. Otherwise you can say that all residential houses or commercial or industrial places which are not used for agricultural purpose or forest purpose, will be brought under the purview of this Bill. This 10 miles limit is unthinkable and I hope the Hon'ble Minister will consider this.

Sri R. M. PATIL.—Even though there is land within the 10 miles limit of a city or town, the land has to be assessed as an urban land. Definition for urban land is :

> " ' Urban land ' means any land which is used or is capable of being used as a building site and includes the garden and grounds, if any, appurtenant to a building but does not include any land which is registered as land used for agricultural purposes in the revenue accounts of the Government and is actually used for the cultivation of crops."

Therefore the land which is said to be agricultural land is free from this assessment. Urban land when it is defined, it should go along with the definition. Even though it is in the heart of the city if it is registered as agricultural land, it is not liable to be taxed.

Sri V. S. PATIL.—I have heard the Minister patiently. What I am trying to say is, that this limit of 16 kilometres from the municipal limits include hundreds of villages. I was not referring to the agricultural land being used for agricultural purposes. But in all those villages the land used for residential purposes will definitely come within the purview of this Act, and that is what I was objecting to. I am not questioning or doubting that agricultural land used for agriculture in the surrounding villages will come within the purview of this Act. I have read this provision. On the contrary I should like to say a word regarding this. The words " used for the cultivation of crops " are not correct. Within the City of Bangalore itself, there are vast lands using sullage water for growing vegetables or gardens creating tremendous nuisance to the city. Nobody has cared to see how these things are allowed to happen. No Health Minister or Minister for Local Self-Govern-

(SRI V. S. PATIL)

ment has ever cared to see this in the premier city of Bangalore. I should like to say that this limit of 16 kilometres must be excluded from the perview of this Act and if necessary some provision may be made that even outside limits of these municipal areas, if there are industrial towns or non-agricultural townships, they may also be brought within the purview of this Act. A change is quite essential so far as this clause is concerned.

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> "building includes a house, out-house, stable, latrine, urinal, shed, hut, wall, verandah, fixed platform, plinth, door-

step, staircase or any other such structure, whether of masonry bricks, wood, mud, metal or any other material whatsoever but does not include a portable shelter."

The same is operated here.

Sri V. S. PATIL.—The Minister has ommitted something out of that.

Sri R. M. PATIL.—In the case of Municipalities, we are taxing on the structure. Here, we are not bothered about the structure; it is so far as the ground is concerned.

Sri V. S. PATIL.—Explanation to this sub-clause (15) of Clause 2 says:—

"For the purposes of this clause,—

(i) any site on which any building has been constructed shall be deemed to be urban land;"

Sri R. M. PATIL.—I wish to bring to your kind notice that so far as the Bombay Provincial Municipal Corporation Act of 1949 is concerned, building is defined as follows:—

"'building' includes a house, out-house, stable, shed, hut and other enclosures or structure whether of masonry, bricks, wood, mud, metal or any other material whatever, whether used as a human dwelling or otherwise and also includes verandahs, fixed platforms, plinths, doorsteps, walls including compound walls and fencing and the like."

So, there is not much difference, and for the purposes of this Act, I wish to bring to your kind notice that the structure is not so material.

Sri V. S. PATIL.—The same sub-clause also says:—

"(ii) any land which is registered as land used for agricultural purposes on which no crops are actually grown shall be deemed to be urban land;"

This is much more harmful to the people living outside the limits of the municipal areas. What I had said regarding this 10 miles area beyond the municipal limits is, if the land is used for growing crops that will be excluded. But, what about the land which is registered as land used for agricultural purposes on which no crops are actually grown? There are hundreds of acres of such land surrounding all these villages at least in our part. So, the mischief of this Act will come into force in those villages.

Sri R. M. PATIL.—The mischief of this Act will clear the ailments which are prevailing. The first thing is, in the case of land which is lying fallow it will be a sort of incentive so far as growing of foodgrains is concerned. In the case of agricultural land allowing to fall fallow, he will be doing it only for the purpose of getting the benefit. He is investing money and allowing those lands to fall fallow. Two things are there: one is, he is expecting better returns on account of the growth and the development of the City and secondly he is expecting so many things, and he is showing his investment for the purposes of evading income-tax.

(SRI V. S. PATIL)

Then I refer to sub-clause (f) of clause 32. This is also rather vague and it will create difficulties in actual working. It is very difficult to define public purpose under this Act. Public purpose has got thousands of meanings. So we must restrict this purpose to a definite thing. Otherwise it will be very difficult to say what is public purpose under this Act.

Then sub-clause (g) refers to urban land owned by any school, college or university as the State Government may by notification specify. I do understand why this power is given to Government. If the land is owned by a school, college or university, where is the necessity for notification by the Government. That means all those persons who are running schools, colleges or universities will have to come to the door of the Minister for the issue of this notification as otherwise they will be liable to be taxed. This provision for pulling those people to the door of the Minister should not be there.

Then as regards the procedure to be followed under this Act, some provisions of the C. P. C. have been made applicable, but not the whole procedure thereunder. Then some procedure under the Land Revenue Act is also to be followed. A clear provision should be made as to what procedure these officers have to follow, whether under the Land Revenue Act or under the Civil Procedure Code. One of the two things must be clearly mentioned here.

Then I come to clause 39, bar of suits in civil courts. I do not know the reason for this. We are given a procedure under which this tax is to be levied. If the officer has not followed it or if the time limit for revision or appeal is not adhered to, then why should the person be made to pay meekly for the illegal acts committed by the officers ? So, this prohibition of suits in the civil courts is not correct and the restriction imposed must be removed.

5-00 P.M.

Clause 42-In all the laws created by the British Government, so far as entry into houses of persons is concerned, they have put restriction that the officer who wants to enter must give a written notice to the person occupying the house, (2) that any house he wants to enter must be strictly in conformity with the religious or family traditions of that particular house and thirdly the entry must be after sun rise and before sun set. These are the three conditions imposed by the British Government. But, our Government wants to allow the Urban Land Tax Officer to enter houses at any time without notice and do anything. It is very arbitrary. Even the Police Officers are bound by the procedure under the Criminal Procedure Code. These things will have to be looked into because entry into residential houses must be under circumstances. At least a broad principle must be accepted that is, the entry should be during day time after giving notice.

step, staircase or any other such structure, whether of masonry, bricks, wood, mud, metal or any other material whatsoever; but does not include a portable shelter."

The same is operated here.

Sri V. S. PATIL.—The Minister has ommitted something out of that.

Sri R. M. PATIL.—In the case of Municipalities, we are taxing on the structure. Here, we are not bothered about the structure; it is so far as the ground is concerned.

Sri V. S. PATIL.—Explanation to this sub-clause (15) of Clause 2 says:—

"For the purposes of this clause,—

(i) any site on which any building has been constructed sha l be deemed to be urban land;"

Sri R. M. PATIL.—I wish to bring to your kind notice that so far as the Bombay Provincial Municipal Corporation Act of 1949 is concerned, building is defined as follows:—

"'building' includes a house, out-house, stable, shed, hut and other enclosures or structure whether of masonry, bricks, wood, mud, metal or any other material whatever, whether used as a human dwelling or otherwise and also includes verandahs, fixed platforms, plinths, doorsteps, walls including compound walls and fencing and the like."

So, there is not much difference, and for the purposes of this Act, I wish to bring to your kind notice that the structure is not so material.

Sri V. S. PATIL.—The same sub-clause also says:—

"(ii) any land which is registered as land used for agricultural purposes on which no crops are actually grown shall be deemed to be urban land;"

This is much more harmful to the people living outside the limits of the municipal areas. What I had said regarding this 10 miles area beyond the municipal limits is, if the land is used for growing crops that will be excluded. But, what about the land which is registered as land used for agricultural purposes on which no crops are actually grown? There are hundreds of acres of such land surrounding all these villages at least in our part. So, the mischief of this Act will come into force in those villages.

Sri R. M. PATIL.—The mischief of this Act will clear the ailments which are prevailing. The first thing is, in the case of land which is lying fallow it will be a sort of incentive so far as growing of foodgrains is concerned. In the case of agricultural land allowing to fall fallow, he will be doing it only for the purpose of getting the benefit. He is investing money and allowing those lands to fall fallow. Two things are there: one is, he is expecting better returns on account of the growth and the development of the City and secondly he is expecting so many things, and he is showing his investment for the purposes of evading income-tax.

Sri V. S. PATIL.—The Hon'ble Minister has given one version of one side of the picture. There is the other side also. He is looking from the side of the urbanite who has invested black money, unaccounted money in order to get more profits. But, I am looking from the rural point of view. In the case of persons whose lands are lying fallow because the lands are useless, if this wording remain there as it is, then all those land owners are likely to suffer by this additional provision. That is why I should like to submit that those who use lands for non-agricultural purposes may be taxed; I have no grumble about them. But, to tax the agriculturists who are unable to cultivate due to various reasons, should not be brought under the purview of the taxation proposed under the Bill. That is why, we are looking from different points of view. The Hon'ble Minister is looking from the urban point of view while I am doing from the rural point of view.

Then, Sir, the levy of this urban land tax is proposed in clause 6 and it is based on the average market value. I have already said that this will be rather too difficult to depend upon the market value because it is not a stable thing. So, the tax is likely to be changing every now and then. There is a provision in this Bill that this tax should remain in force for a period of ten years. Under the Land Revenue tax, when once the assessment is fixed, it will remain for 30 years. Here, it is brought down to ten years. Even so, in the urban area, under the present circumstances, the rental values are changing very fast. It is not possible for any market value to remain stable for ten years; it is an impossibility in urban area. So, if Government wants this tax to be levied, let it be levied once for all without revision. If they want to revise it, let it be five years and not ten years, because the market values are always changing. Sir, the word 'unearned income' is a word which is brought forth recently in our country. I do not know the real meaning of this unearned income, because Government have created this inflation, the fall of the rupee and the price spiral. All these are the creations of the Government and subsequently, they want to charge the people for all these things. So, I should like to submit that this method of imposing this tax on market value may be changed and it may be based upon the yearly income on these lands.

Then, with regard to the authorities, some Survey Settlement Officers must be included in this Tax Authority. Unless the surveys are made, boundaries are fixed, it is very difficult to fix up the price.

Sri R. M. PATIL.—It takes ten years.

Sri V. S. PATIL.—That is not the material question. The material question is, is it done scientifically and properly? Because Government requires money, it should not be done in a hurried way. The classification of urban land is also very vague. It is very difficult to ascertain the market value by this method and difficult to have a clear cut policy in these matters.

In clause 27, so far as sub-clause (2) regarding ground rent is concerned, I should like to say a word. Ground rent by whom is the

question. In our area ground rent is taken by Government in some cases for giving permission to construct houses, etc. But, in most of the cases, ground rent is recovered by Inamdars or owners of the land from the persons who have purchased these lands and constructed houses. Even in that case, is this tax to be excluded ? Ground rent recovered by whom is not made specific here. If it is worded as "ground rent recovered by Government", it would be clear. In Belgaum City, the major part of the City was owned by small Inamdars and those who have constructed houses pay rent to the Inamdar. So, ' ground rent ' must be explained.

Then, clause 28 says that urban land tax not to be taken into account for compensation in certain cases. Sir, this is horrible. Government wants to take us on the strength of market value fixed by the Government themselves and their officers and when our property is acquired by Government, this valuation is not to be taken. What is this ? This is nonsense, Sir. No sane man will accept such things. In one word I may say that this is swindling the people. So this clause must be deleted.

Similarly clause 29, Sir, I do not know why owner should not be allowed to recover this additional tax from the tenant and why all this procedure of approaching the Controller asking him to sanction the increase in rent has been prescribed. If you want to shift the burden of this tax on the tenant, say so definitely or if you want to say that the owner alone must bear it, say so definitely or if you want to divide this tax between the owner and the tenant say so. Why should this matter be left to the discretion of the Controller creating unnecessary trouble to the parties. I submit that something will have to be done so far as this clause is concerned.

Then clause 31 is also vague. It is not clear who is to trace whether the use of the land has been changed from agriculture to non-agriculture and who is to report that. I would like to submit that every village officer or municipal officer or other Government officer must be held responsible for reporting the change of user of land from agriculture to non-agriculture.

Then the next chapter deals with Exemptions. I would like to invite attention to clause 32 (b). Here there is a reference to " owner " and " owner " has been defined by sub-clause (12) of clause 2. We have said on the one hand that the lands and buildings belonging to local authorities are exempted, but if this provision is kept here then certainly the income of these local bodies especially the municipalities will suffer because shops and buildings constructed by municipalities in markets are always leased out to customers and if this tax is to be imposed there because they pay rent, then in that proportion the amount of the lease will be reduced. That means the income of these bodies will definitely suffer if this provision is maintained here. I would like to say that the income of the local bodies should not be made liable to suffer by the imposition of this particular tax under this Act.

(SRI V. S. PATIL)

Then I refer to sub-clause (f) of clause 32. This is also rather vague and it will create difficulties in actual working. It is very difficult to define public purpose under this Act. Public purpose has got thousands of meanings. So we must restrict this purpose to a definite thing. Otherwise it will be very difficult to say what is public purpose under this Act.

Then sub-clause (g) refers to urban land owned by any school, college or university as the State Government may by notification specify. I do understand why this power is given to Government. If the land is owned by a school, college or university, where is the necessity for notification by the Government. That means all those persons who are running schools, colleges or universities will have to come to the door of the Minister for the issue of this notification as otherwise they will be liable to be taxed. This provision for pulling those people to the door of the Minister should not be there.

Then as regards the procedure to be followed under this Act, some provisions of the C. P. C. have been made applicable, but not the whole procedure thereunder. Then some procedure under the Land Revenue Act is also to be followed. A clear provision should be made as to what procedure these officers have to follow, whether under the Land Revenue Act or under the Civil Procedure Code. One of the two things must be clearly mentioned here.

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With these remarks I conclude my speech. I hope I have not argued in a tedious manner. Sometimes at least the members were laughing. I hope other members will enlighten us on other provisions of the Bill.

ಶ್ರೀ ಕೆ. ದೇವಯ್ಯ (ಮುಲ್ಲೇಶ್ವರಂ).— ಮಾನ್ಯ ಸ್ಪೀಕರ್‌ರವರೇ, 1966ನೇ ಇಸವಿ ಮೈಸೂರು ಅರ್ಬನ್ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಬಿಲ್ಲನ್ನು ನಮ್ಮ ಮುಂದೆ ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ಮಂಡಿಸಿದ್ದಾರೆ. ಇದರಿಂದ ಬರುವ ಆದಾಯ ಮೈಸೂರು ದೇಶದಲ್ಲಿ ಅಗತಕ್ಕ ಕಾಂಗಾರಿಗಳಿಗೆ ಉಪಯೋಗ ಮಾಡುವುದಕ್ಕೆ ಅಗತ್ಯವಾಗಿದೆ ಎಂದು ಹೇಳಿದ್ದಾರೆ. ಈ ಅರ್ಬನ್ ಪ್ರದೇಶಗಳು ಎಂದರೆ ಸಿಟಿಗಳು, ನಗರಗಳು, ಪಟ್ಟಣಗಳು ಒಂದೊಂದೂ ಸರಕಾರಕ್ಕೆ ಹೆಚ್ಚಿನ ಆದಾಯವನ್ನು ತರುವ ಮುಖ್ಯ ಕೇಂದ್ರುಗಳಾಗಿವೆ ಎಂದು ನಾನು ತಿಳಿದುಕೊಂಡಿದ್ದೇನೆ. ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್, ಇನ್‌ಕಂ ಟ್ಯಾಕ್ಸ್, ಮೋಟರ್ ಟ್ಯಾಕ್ಸ್, ಎಂಟರ್‌ಟೇನ್‌ಮೆಂಟ್ ಟ್ಯಾಕ್ಸ್, ಹೆರ್ತ್ ಟ್ಯಾಕ್ಸ್, ಎಜ್ಯುಕೇಷನ್ ಸೆಸ್ಸು ಇಂತಹ ಅನೇಕ ತರಹದ ಟ್ಯಾಕ್ಸ್‌ಗಳನ್ನು ಸರಕಾರದವರು ವಸೂಲ್ಮಾಡುವುದು ಈ ಸ್ಥಳಗಳಿಂದಲೇ. ಕೋಟ್ಯಾಂತರ ರೂಪಾಯಿಗಳನ್ನು ಈ ಸ್ಥಳಗಳಲ್ಲ ವಸೂಲು ಮಾಡುವುದಕ್ಕೆ ಅವಕಾಶವಿದೆ. ಈ ಹಣವನ್ನು ಎಷ್ಟು ಕಷ್ಟಪಟ್ಟು ಇಲ್ಲನ ಜನಗಳು ಕೊಡುತ್ತಾರೆ ಎಂಬುದನ್ನು ನಾವು ಮನನ ಮಾಡಬೇಕು. ಬೆಂಗಳೂರಿನಲ್ಲರುವವರು ಯಾರಾದರೂ ಒಂದು ಕಾರಿನಲ್ಲಿ ಕುಳಿತುಕೊಂಡು ದೊಡ್ಡಪೇಟೆ, ಜಯನಗರ, ರಾಜಾಜಿನಗರ ಮುಂತಾದ ಕಡೆಗಳಲ್ಲ ತಿರುಗಾಡಿ ನೋಡಿದರೆ, ವಿಶಾಲವಾದ ನಾರ್ಮೈದು ಮಹಡಿಗಳ ಕಟ್ಟಡಗಳನ್ನು ಕಾಣಬಹುದು. ಮತ್ತು ಅದೇರೀತಿ ಬೆಂಗಳೂರಿನಲ್ಲ ಬೇಕಾದಷ್ಟು ಅನುಕೂಲ ಸಿಕ್ಕುತ್ತದೆ ಎಂದು ಕಾಣಬಹುದು. ಆದರೆ ಎಷ್ಟು ಜನರು ಮನೆ ಕಂದಾಯವನ್ನು ಸರಿಯಾಗಿ ಕಟ್ಟಿಕೊಂಡು ಬರುತ್ತಾರೆ ಎಂಬುದನ್ನು ಹೇಳುವುದು ಕಷ್ಟವಾಗಿದೆ. ಕಾರ್ಪೋರೇಷನ್‌ಗಳಲ್ಲಿ ಅಂದರೆ, ದೊಡ್ಡ ದೊಡ್ಡ ನಗರಗಳಲ್ಲ ನಗರದ ಮೇಯರುಗಳಾಗಲಿ ಅಧ್ಯಕ್ಷರುಗಳಾಗಲಿ ಅಲ್ಲಿಯ ಕೌನ್ಸಿಲರುಗಳಾಲಿ ತಮ್ಮ ನಗರದ ಅಭಿವೃದ್ಧಿಯನ್ನು ಮತ್ತು ಸೌಕರ್ಯಗಳನ್ನು ನೋಡಿಕೊಳ್ಳುವುದಕ್ಕೆ ಕಷ್ಟವಾಗಿದೆ. ಈಗ ಬೆಂಗಳೂರನ್ನು ತೆಗೆದುಕೊಂಡರೆ ಬೆಂಗಳೂರು ಕಾರ್ಪೋರೇಷನ್ನಿನಲ್ಲ ಸುಮಾರು 63 ಮಂದಿ ಕೌನ್ಸಿಲರುಗಳು, ಮೇಯರು, ಡೆಪ್ಯೂಟಿ ಮೇಯರು ಇದ್ದಾರೆ. 45 ಚದರ ಮೈಲಿ ವಿಸ್ತೀರ್ಣವಿರುವ ಈ ನಗರದಲ್ಲಿ ಕಾರ್ಪೋರೇಷನ್ನಿಗೆ ಎಷ್ಟು ಕೆಲಸವಿದೆ ಎಂಬುದನ್ನು ನಾವು ಹೊದಲು ಮನನ ಮಾಡಬೇಕಾಗಿದೆ. ಆಸ್ಪತ್ರೆಗಳಿಗೆ ಮೆಟರ್‌ನಿಟಿ ಹೋಂಗಳಿಗೆ ಹಾಸ್ಪೆಲುಗಳಿಗೆ ನರ್ಸರಿ ಸ್ಕೂಲು ಮತ್ತು ಹೈಸ್ಕೂಲುಗಳಿಗೆ ಸ್ಯಾನಿಟೇಶನ್ ಮತ್ತು ವಾಟರ್ ಸಪ್ಲೈ ಮೇಂಟೆನನ್ಸಿಗೆ ರಸ್ತೆಗಳಿಗೆ ಇದೇ ರೀತಿ ಇನ್ನೂ ಅನೇಕ ತರಹದ ಕೆಲಸಕಾರ್ಯಗಳಿಗೆ ಕೋಟ್ಯಾಂತರ ರೂಪಾಯಿ ಇದ್ದರೂ ಸಹ ಈ ನಗರವನ್ನು ಅಭಿವೃದ್ಧಿಪಡಿಸುವುದು ಬಹಳ ಕಷ್ಟವಾಗುತ್ತಿದೆ. ಪೂರ್ವದಲ್ಲಿ ಇದಕ್ಕೆ ಕಲ್ಯಾಣನಗರ ಎಂದು ಹೇಳುತ್ತಿದ್ದರು. ಬಳೇಪೇಟೆ, ಚಿಕ್ಕಪೇಟೆಗಳಲ್ಲ ಸಾಯಂಕಾಲದ ಹೊತ್ತು, ಅಲ್ಲಿ ಹೋಗುವುದಕ್ಕೆ ಸಾಧ್ಯವಾಗುವುದಿಲ್ಲ. ಅಷ್ಟೊಂದು ಜನಸಂಚಾರವಿರುತ್ತದೆ. ಮಧ್ಯಾಹ್ನದ ಹೊತ್ತು ಆಫೀಸಿಗೆ ಬರಬೇಕಾದರೆ ಅವೆನ್ಯೂ ರೋಡಿನಲ್ಲ ಒನ್ ವೇ ಸಂಚಾರ ಇರುತ್ತದೆ. ಅದೇ ರಸ್ತೆಯಲ್ಲಿ ಪುನಃ ಮಾರ್ಕೆಟ್ಟಿಗೆ ಹೋಗುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ನರಸಿಂಹರಾಜಾ ರಸ್ತೆ ಮೂಲಕ ಹೋಗಬೇಕಾಗುತ್ತದೆ. ಬೆಂಗಳೂರು ನಗರದಲ್ಲಿ ಇಂತಹ ಒಂದು ಪರಿಸ್ಥಿತಿ ಇದೆ. ಈಗಿನ ಕಾಲಕ್ಕೆ ಸರಿಯಾಗಿ ರಸ್ತೆಯನ್ನು ಅಗಲವಾಗಿ ಮಾಡುವುದು ಹೆಚ್ಚಿನ ಅನುಕೂಲ ಮಾಡಿ ಕೊಡುವುದು ಕಾರ್ಪೋರೇಷನ್ನಿನ ಜವಾಬ್ದಾರಿಯಾಗಿದೆ. ಹೀಗಿರುವಾಗ ಈಗ ತಾವು ಈ ಅರ್ಬನ್ ಲ್ಯಾಂಡ್ ಟ್ಯಾಕ್ಸ್ ಮೂಲಕ ಹಣವನ್ನು ವಸೂಲ್ಮಾಡಿ ಅದನ್ನು ಬೇರೆ ಕಾರ್ಯಗಳಿಗೆ ಉಪಯೋಗ ಮಾಡುವುದು ಸರಿಯಲ್ಲ. ಇದರಿಂದ ನಮ್ಮ ನಗರದ ಪ್ರಜೆಗಳಿಗೆ ಬಹಳ ಅನ್ಯಾಯವಾಗುತ್ತದೆ, ನಗರದ ಅಭಿವೃದ್ಧಿ ಹಿಂದಕ್ಕೆ ಬೀಳುತ್ತದೆ ಎಂದು ಈ ಸಂದರ್ಭದಲ್ಲ ನಾನು ಘಂಟಾಘೋಷವಾಗಿ ಹೇಳಬಯಸುತ್ತೇನೆ. ನಮ್ಮಲ್ಲ ಬೇಕಾದಷ್ಟು ಬಡಾವಣೆಗಳು ಇವೆ, ಬೇಕಾದಷ್ಟು ಕೊಳಕು ಪ್ರದೇಶಗಳು ಇವೆ. ಬೇಕಾದಷ್ಟು ಸಮಸ್ಯೆಗಳೂ ಇವೆ. ಈಗ ನಮ್ಮ ಕೆಲಸಗಾರರಿಗಾಗಿ ಕೆಲವು ಮನೆಗಳನ್ನು ಕಟ್ಟಿದ್ದಾರೆ. ಓಕಳಿಪುರದಲ್ಲ ಹತ್ತು ಲಕ್ಷ ರೂಪಾಯಿ ಖರ್ಚು ಮಾಡಿ ಟ್ರಸ್ಟ್ ಬೋರ್ಡಿನವರು ದೊಡ್ಡ ಮಹಡಿ ಮನೆ ಕಟ್ಟಿದ್ದಾರೆ. ನಮಾರು ನಾರ್ಮೈದು ವರ್ಷವಾಗಿದೆ. ಅದು ಇನ್ನೂ ಹಾಗೇ ಇದೆ. ಅದನ್ನು ಸ್ಲಂಕ್ಲಿಯರನ್ಸ್ ಸ್ಕೀಂನಲ್ಲಿ ಕಟ್ಟಿದ್ದು. ಕಳ್ಳರು ರಾತ್ರಿ ಹೊತ್ತಿನಲ್ಲ ಹೋಗಿ ಕದ ಬಾಗಿಲು ಕಿಟಕಿ ಒಡೆದು ಸಾಮಾನುಗಳನ್ನು ಎತ್ತಿಕೊಂಡು ಹೋಗಿದ್ದಾರೆ. ಆದುದರಿಂದ ಅಲ್ಲ ವಾಸಮಾಡತಕ್ಕ ನೌಕರರಿಗೆ ಹೆಚ್ಚಿನ ಸೌಕರ್ಯಗಳಿಲ್ಲ.

ಇದಲ್ಲದೆ ಬೆಂಗಳೂರಿನಲ್ಲ ರೆವೆನ್ಯೂ ಪಾಕೆಟ್‌ಗಳಲ್ಲಿ ಸೈಟುಗಳನ್ನು ಕಡಿಮೆ ಬೆಲೆಗೆ ತೆಗೆದುಕೊಂಡು ಮಾರವಾಡಿಗಳಿಂದ ಸಾಲಾ ತೆಗೆದುಕೊಂಡು ಚಿಕ್ಕ ಮನೆಗಳನ್ನು ಕಟ್ಟಿಸಿಕೊಂಡು ಜನವಾಸವಾಗಿದ್ದಾರೆ. 1958ನೇ ಇಸವಿಯಲ್ಲ ಈ ಅನ್ ಅಥರೈಜ್ ಆಗಿ ಮನೆಗಳನ್ನು ಕಟ್ಟಿಸಿರತಕ್ಕ

(ಶ್ರೀ ಕೆ. ದೇವಯ್ಯ)

ರೆವೆನ್ಯೂ ವಾಕೆಟ್ಟುಗಳನ್ನು ಕಾರ್ಪೊರೇಷನ್ನಿನವರು ರೆಗ್ಯುಲರ್ ಸ್ಕೀಮಿನಲ್ಲಿ ತೆಗೆದುಕೊಂಡು ಬಡ ಜನರಿಂದ ಐದು ವರ್ಷಗಳ ಕಂತಿನಲ್ಲಿ ಹಣ ವಸೂಲು ಮಾಡಿ, ರಸ್ತೆ, ದೀಪ, ಚರಂಡಿ ಮೊದಲಾದ ಸೌಕರ್ಯಗಳನ್ನು ಒದಗಿಸಿಕೊಟ್ಟು, ಅವರೂ ಕೂಡ ರೇಟ್ ಪೇಯರ್ಸ್ ಎಂದು ಪಾಸ ಮಾಡುವ ಅವ ಕಾಶ ಕಲ್ಪಿಸಿಕೊಟ್ಟಿದ್ದಾರೆ. ಈ ಮನೆಗಳಲ್ಲಿರುವವರ ಮೇಲೆ ಇಂಥ ತೆರಿಗೆ ಹಾಕಿದರೆ ಅವರು ಕೊಡಲು ಸಾಧ್ಯವೇ! ಅವರಿಗೆ ಅಕ್ಕಿ ಕೊಳ್ಳಲು ಶಕ್ತಿ ಇಲ್ಲ, ಎಣ್ಣೆ ಸಿಕ್ಕುವುದಿಲ್ಲ, ನೀರಿನ ತೆರಿಗೆ ಬೇರೆ ಅಧಿಕವಾ ಗಿದೆ. ಬೆಂಗಳೂರಿನ ನಿವಾಸಿಗಳಿಗೆ ನೀರಿನ ತೆರಿಗೆ ವಿಷಯದಲ್ಲಿ ಬಹಳ ಅತೃಪ್ತಿ ಇದೆ. ಈ ಸಂಬಂಧದಲ್ಲಿ ಸರಕಾರ ಮತ್ತು ಜನಗಳಿಗೆ ತಿಕ್ಕಾಟವಿದೆ. ಬೆಂಗಳೂರು ಕಾರ್ಪೊರೇಷನ್ನಿನವರು ಈಗ 15 ಪರ್ಸೆಂಟಿದ್ದ ಕಂದಾಯವನ್ನು ಸೇಕಡ 13ಕ್ಕೆ ಇಳಿಸಿದ್ದಾರೆ, ಸೇಕಡ 13 ಇದ್ದುದನ್ನು 10ಕ್ಕೆ ಇಳಿಸಿ ದ್ದಾರೆ ಇದರಿಂದ ಕಾರ್ಪೊರೇಷನ್ನಿಗಾಗಲಿ ಅಥವ ವಾಟರ್ ಸಪ್ಲೈ ಬೋರ್ಡಿಗಾಗಲಿ ಆದಾಯ ದೊರೆಯಲಿಲ್ಲ. ಕಾರ್ಪೊರೇಷನ್ನಾಗಲಿ ಅಥವ ಸರಕಾರವಾಗಲಿ ಒಂದು ತೀರ್ಮಾನಕ್ಕೆ ಬಂದಿರುವು ದಿಲ್ಲ. ನೀರು ಸರಬರಾಯಿಗೆ ಹೆಚ್ಚು ಹಣ ಕೊಡಬೇಕಾಗಿದೆ. ಈಗ ಹಾಕಬೇಕೆಂದಿರುವ ಸೇಕಡ 4ರ ಅರ್ಬನ್ ತೆರಿಗೆಯನ್ನು ಕಾರ್ಪೊರೇಷನ್ ತನ್ನ ಆಕ್ಟ್ ಪ್ರಕಾರ ವಸೂಲು ಮಾಡಬೇಕು ಅಥವ ಸರ ಕಾರ ವಸೂಲು ಮಾಡಿ ಕಾವೇರಿ ಯೋಜನೆ ಮುಂತಾದ ಬೆಂಗಳೂರು ನಗರದ ಅಭಿವೃದ್ಧಿ ಯೋಜನೆ ಗಳಿಗೆ ಅದನ್ನು ಉಪಯೋಗಿಸಬೇಕು. ಬೆಂಗಳೂರು ಕಾರ್ಪೊರೇಷನ್ ಪ್ರದೇಶದಲ್ಲಿ ವಸೂಲು ಮಾಡುವ ಈ ತೆರಿಗೆಯನ್ನು ಬೇರೆ ಪ್ರದೇಶಗಳಿಗೆ ಉಪಯೋಗ ಮಾಡುವುದು ತಪ್ಪು. ಬೆಂಗಳೂರು ನಗರದಲ್ಲಿ ಸೆಕೆಂಡರಿ ಶಾಲೆಗೆ ಹೋಗುವ ಮಕ್ಕಳಿಂದ ಈಗ ಬೆಟರ್‌ಮೆಂಟ್ ಟ್ಯಾಕ್ಸ್ ಎಂದು ತಲೆಗೆ 10 ರೂಪಾಯಿನಂತೆ ವಸೂಲು ಮಾಡುತ್ತಿದ್ದಾರೆ.

ಶ್ರೀ ಆರ್. ಎಂ. ಪಾಟೀಲ್.—ತಾವು ಹೇಳುವುದು ಹೇಗೆ ಸಮಂಜಸವಾಗುತ್ತದೆ?

ಶ್ರೀ ಕೆ. ದೇವಯ್ಯ.—ಬೆಂಗಳೂರಿನ ಕಾರ್ಪೊರೇಷನ್ ಪ್ರದೇಶದಲ್ಲಿ ವಸೂಲು ಮಾಡುವ ಈ ತೆರಿಗೆಯನ್ನು ನಗರದ ಅಭಿವೃದ್ಧಿಗೆ ಕೊಡಬೇಕೇ ಹೊರತು ಬೇರೆ ಕಡೆಗಳಿಗೆ ಕೊಡುವುದು ಸಾಧು ವಲ್ಲ. ಬೆಂಗಳೂರು ಕಾರ್ಪೊರೇಷನ್ ಆಕ್ಟಿಗೆ ಇಂದೋ ನಾಳೆಯೋ ತಿದ್ದುಪಡಿ ಮಾಡುವ ಹಾಗೆ ಕಾಣುತ್ತಿದೆ. ಇಲ್ಲಿ ಸೇಕಡ 15ರಂತೆ ವಿಧಿಸುತ್ತಿರುವ ಕಂದಾಯವನ್ನು 20ರಷ್ಟಕ್ಕೆ ಹೆಚ್ಚಿಸುವಂತೆ ಕಾಣುತ್ತದೆ. ಸೇಕಡ 10ರಷ್ಟಿರುವುದನ್ನು 15ಕ್ಕೆ ಏರಿಸಲಿದ್ದಾರೆ. ಅದರ ಜೊತೆಗೆ ಈ ತೆರಿಗೆ ಬೇರೆ ಸೇಕಡ 4ರಷ್ಟಾದರೆ ಬೆಂಗಳೂರು ನಗರದಲ್ಲಿರುವವರಿಗೆ ತೆರಿಗೆ ಹೊರೆ ಏಪರೀತವಾಗುತ್ತದೆ. ಎಲ್ಲಾ ಸೇರಿ ಸೇಕಡ 30ರಷ್ಟು ಆಗಿ ಕೊಡಲು ಅವರಿಗೆ ಬಹಳ ಕಷ್ಟವಾಗುತ್ತದೆ. ಈಗಿನ ಪರಿಸ್ಥಿತಿಯಲ್ಲೆ ಜನರಿಗೆ ಬಹಳ ಕಷ್ಟವಿದೆ, ಪದಾರ್ಥಗಳ ಬೆಲೆಗಳು ಬಹಳವಾಗಿ ಏರುತ್ತಿವೆ, ವಾಹನ ಸೌಕರ್ಯ ಸಾಲದು, ವಿದ್ಯಾಭ್ಯಾಸದ ಖರ್ಚು ಹೆಚ್ಚಿದೆ. ಹೀಗೆ ಜೀವನವೆಚ್ಚ ಹೆಚ್ಚುತ್ತಿರುವಾಗ ಹೇಗೆ ದಿನ ಕಳೆಯುವುದು ಎಂಬುದೇ ದೊಡ್ಡ ಸಮಸ್ಯೆಯಾಗಿದೆ. ಈ ವಿಧೇಯಕದ ಪ್ರಕಾರ 61 ಮಿಲಿಯನ್, 91,200 ಚದರಗಜಕ್ಕೆ ತೆರಿಗೆ ಬೀಳುವ ಪರಿಸ್ಥಿತಿ ಇದೆ. ಇದರಿಂದ ಸುಮಾರು 61 ಲಕ್ಷರೂಪಾಯಿಗಳ ವರಮಾನ ವರ್ಷಕ್ಕೆ ಬರಬಹುದು. ಇದನ್ನು ಕಾರ್ಪೊರೇಷನ್ನಿಗೆ ಕೊಡದೇ ಹೋದರೆ ಅದಕ್ಕೆ ಬಹಳ ತೊಂದರೆಯಾಗುತ್ತದೆ. ಈಗಲೇ ಕಾರ್ಪೊರೇಷನ್ ಕೆಲಸ ಸರಿಯಾಗಿ ನಡೆಯುತ್ತಿಲ್ಲ. ಅದಕ್ಕೆ ಬಹಳ ಹಣದ ಅವಶ್ಯಕತೆ ಇದೆ. ಅದು ಹೆಚ್ಚು ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯ ಮಾಡಬೇಕಾಗಿದೆ. ಶ್ರೀರಾಮ ಪುರದಲ್ಲಿ ಒಂದು ಸ್ಮಶಾನವಿದೆ, ಅಲ್ಲಿ ಜೀವ ಹೋದ ಮೇಲೆ ತೆಗೆದುಕೊಂಡು ಹೋಗಿ ಹೂಳುವ ಹೆಣ ಗಳಿಗೆ ಕೂಡ ಸಾಕಾದಷ್ಟು ಸ್ಥಳವಿಲ್ಲ, ಹೂಳಿರುವ ಹೆಣದ ತಲೆಬುರುಡೆ, ಕಾಲಿನ ಮೂಳೆ ತೆಗೆದು ಆ ಜಾಗದಲ್ಲಿ ಬೇರೆ ಹೆಣ ಹೂಳುವ ಪರಿಸ್ಥಿತಿ ಇದೆ. ಎಲ್ಲಿ ನೋಡಿದರೂ ತಲೆಬುರುಡೆಗಳು ಬಿದ್ದಿರು ತ್ತವೆ, ಯಾರು ಬೇಕಾದರೂ ಹೋಗಿ ನೋಡಬಹುದು. ಇಂಥ ಪರಿಸ್ಥಿತಿಯಲ್ಲಿ ಸುಮಾರು 14ಲಕ್ಷ ಜನರಿರುವ ಬೆಂಗಳೂರಿನಲ್ಲಿ ಸರಿಯಾಗಿ ಹೆಣ ಹೂಳುವುದಕ್ಕೆ ಕೂಡ ಸರಿಯಾದ ಜಾಗವಿಲ್ಲ. ಹಣದ ಅಭಾವದಿಂದ ಬೊಂಬಾಯಿನಲ್ಲಿರುವಂತೆ ವಿದ್ಯುಚ್ಛಕ್ತಿಯ ಉಪಯೋಗವನ್ನು ಸ್ಮಶಾನದಲ್ಲಿ ಪಡೆಯಲು ಅವಕಾಶವಿಲ್ಲವಾಗಿದೆ. ಸ್ಥಳದ ಅಭಾವದಿಂದ ಸ್ಮಶಾನಗಳಲ್ಲಿ ಕೂಡ ಮನೆಗಳನ್ನು ಕಟ್ಟುತ್ತಿದ್ದಾರೆ. ಈ ಮಸೂದೆಯ ಪ್ರಕಾರ ಸೇಕಡ 4ರಂತೆ ತೆರಿಗೆ ಹಾಕುವಾಗ ಅದನ್ನೇಕೆ ಬೆಂಗಳೂರು ಪಟ್ಟಣಕ್ಕೆ ಕುಡಿಯುವ ನೀರಿಗಾಗಿ ಕಾವೇರಿ ನೀರನ್ನು ತರಲು ಏಕೆ ಉಪಯೋಗಿಸಬಾರದು?

Mr. SPEAKER.—Is it a suggestion that the tax should not be levied? But the Member is pleading for its enhancement. He is saying that the Corporation wants money and all that. If it is so, the member is supporting the Bill.

Sri K. DEVIAH.—We consume electricity. We consume water. We extend all facilities. Developmental programmes are so many. Every thing has to be looked into by the Corporation.

Mr. SPEAKER.—Therefore, is the member supporting the Bill wholly or supporting it partly ?

Sri K. DEVIAH.—I am for money for the develo pment of the City. Whatever it collects it must be utilised. All such a mount should go to Corporation.

Mr. SPEAKER.—Then, is the member supporting the Bill ?

Sri K. DEVIAH.—I am supporting the Bill with the provision that the amount collected should go to Corporation. In the last para of the Statement of Objects and Reasons, it is stated that the property tax on vacant lands at 0.4 per cent of the market value is also proposed to be deleted. It should be amended.

Mr. SPEAKER.—The member may give notice of an amendment. The Chair will receive it immediately.

Sri G. V. GOWDA.—Mr. Speaker, Sir, this is a most objectionable piece of legislation, if I may be permitted to say so. It is not as simple as is claimed by the Hon'ble Minister. It is a most controversial and inopportune Bill, if I may say so. It is also ill-conceived to the extent that the Government has not bestowed any attention even to think on what matters tax could be levied. What is the guiding principle ? If it provides basic needs like food, clothing and shelter, to the people, it is something. What is the repercussion if we adopt this legislation, on people small or big, who have got dwelling houses either in the City or elsewhere ? To a large extent, they will be affected. Now in this Bill, anybody who has got a building for his residential purpose is taxed. If one is to be taxed, there must be income from the property. Unless a person derives any income, it is not advisable to tax him. It is against fiscal policy. When a City Municipalty levies tax, there is a specific principle behind it. The Municipality or Corporation levies tax because it has got to maintain itself to provide civic amenities like water, electricity. Therefore, they have got to raise funds from the city-dwellers ; since the citizens derive benefit from the Municipality or Corporation, whatever it be, they are under obligation to pay the tax. That is a different matter. Here tax is levied on the ground or land on which the building stands. When a tax is to be paid, the owner of the site must be either benefited to some extent or must be deriving some income regularly. Neither of these things holds good in this levy. Therefore, it is not justified. At the outset, I submit that it is rather too much to imagine that even these things could be taxed. Supposing our learned Speaker who is highly enlightened, maintains a huge and voluminous library, is he expected to pay tax to the Government because it happens to be a property. If we analyse the tax proposed to be levied, it tantamounts to the same thing. Government should not have thought of levying tax on urban lands.

(SRI G. V. GOWDA)

This urban land tax can be levied on any area within thejurisdiction of a Corporation and Municipal Council, and within 10 miles of the municipal limits or any area specified. So any area can be brought under the purview of the urban area. Unless the Government is able to define specifically what the urban area is, we will not be in a position to know what is the area which comes under that particular purview. Unless the Government states what must be the special characteristics and features necessary to constitute an urban area, Governmet can bring any land under the purview of this statute; this should not be the case. As I urged earlier, Government must define in a clear-cut manner what is an urban area, whether it should have a certain population, characteristics, etc. Unless there is a clear-cut definition, I submit that this is against the spirit of legislation and becomes discriminatory. This Tax could be levied on any area within 16 kilometres of the municipal limits. Take the case of my own Town Kollegal. Within a radius of 10 miles of Kollegal Town, all the lands which are lying vacant or on which buildings are constructed, come under the purview of this legislation. Within ten miles radius of Kollegal, we have got 25 villages; it means, that area has not less than 60 thousand population. Is it the intention of the Government to tax these villagers? The intention of the Government is to tax those lands in the urban areas where there are industrial pepole and where there is commercial business. Government wants to levy this urban land tax only on areas where there are industries or land used for commercial purposes. If that were the intention, there would have been some justification for the Government to levy this tax. Here, as the Bill stands, residential areas are covered; villages and everything within 10 miles of the municipal limits are covered. Is that the intention of the Government, I am asking? I want to know clearly whether the Government intends to tax all lands which are lying either barren or vacant or on which dwelling houses have been constructed in and around the jurisdiction of the municipal limits and also within 10 miles of it. Government could not possibly have that idea. Perhaps, they have in view big cities like Hubli-Dharwar and Corporations when they say the legislation can be enforced within 10 miles limits. Now any land could be taxed if it comes under that radius. So, this leads to doubt. Actually, when brought into force, the area defined covers so many villages; neary 50 per cent of the villages would be covered if the particular item "within 16 kilometres of the Municipal limits..." is retained. The clause creates such hardship and mischief that nobody can escape. I do not know whether it would even stand the test of law also. As I have been emphasising repeatedly, unless a clear cut definition is given, it is impossible to reconcile with the situation.

As you are aware, Sir, the City Municipalities and the Corporation are levying property tax, that is building tax including the ground on which buildings stand. They take the value of the land as well as the superstructure; they compute the value of both for the purpose of

taxation; that is the principle of property tax so far as municipalities are concerned. Now, if tax is levied and collected on the same land once again, it means double taxation. The land on which the building is constructed is also taken into consideration; its value is also taken for the purpose of taxation. In this measure also Government want to levy tax on the land and on the superstructure. That means so far as the land on which the building is constructed is concerned, it is subject to double taxation.

MR. SPEAKER.—In fixing this tax I suppose, the tax to which a particular land is already subject has to be taken into account.

SRI G. V. GOWDA.—They do not appear to take into consideration the tax to which a particular land is already subject. So the Minister may kindly consider that aspect and see whether the concession could be given to those lands on which buildings are constructed when that land is already subject to tax by the Municipality or the Corporation. In fact in clause 2(15), the explanation is unnecesary. It shows clearly the intention of the Government to tax all lands on which dwelling houses are constructed. All the provisions of this measure are almost similar to the provisions in the Madras Act. In the Madras Act, they have taken care to give special concession to the owner occupying buildings. Such a concession is not shown here. If I can bring to your notice Section 32 of the Madras Act, it says that where any building is occupied wholly by the owner for residential purposes only, and where such owner makes an application to the officer concerned, that is the Assistant Commissioner within a period specified the officer shall subject to such rules as may be made in this behalf after satisfying himself about the facts stated in the application reduce by 25 per cent the amount of urban land tax payable on urban land on which the building is constructed and on the urban land appurtenent to such building. But so far as our Act is concerned, it is silent about such concession to owner-dweller. When the Madras Act has given such a concession to the owner-dweller, I do not know why a similar provision is not incorporated in our Act. Then in clause 4, you will find so many officers like the Commissioner of Urban Land Tax, Deputy Commissioners of Urban Land Tax, Assistant Commissioner of urban Land tax and Urban Land Tax Officers. If the Government really wants some money, and if it wants to find resources to implement the Development schemes, it is not advisable to spend so much money on officers for the purpose of levying assesement and for the purpose of collecting the tax. The local bodies are collecting taxes. either municipalities or the corporation. So, if this work also could be entrusted to them and 10 per cent is paid by way of collection charges that could be done. There is also a provision here which authorises the State Government to empower any officer including the officer of a local body for this purpose. If it is the intention to utilise their services, I do not know need for appointment of special Deputy Commissioners and Special Assistant Commissioners. If the Commissinoer for Commercial Taxes can be made the Commissioner for Land tax also, no sepearate

(SRI G. V. GOWDA)

Commissioner need be appointed. There is no need for the appointment of Deputy Commissioners and Assistant Commissioners and this work could as well be entrusted to local bodies if the Government does not think now of withdrawing this measure. Sir, without this levy on urban land, the Government could as well think of enhancing quit rent and assessment that those people are paying for the particular land. They could have raised it to 400 per cent; nobody would have come in their way. The question of determining the market value, the question of delimiting the zones and sub-zones could have been easily avoided provided they had enhanced the quit rent or assessment these lands are subject to now. Now by adopting this measure, not only they are inviting all sorts of troubles and complications not only to the assessees but also to the assessor. Supposing an agriculturist in his farm has constructed a dwelling house. Even that is also subject to this tax, and he comes under the purview of this provision. So, even agriculturists are being made to pay this tax. What I mean to say is you could enhance the assessment even by 500 times instead of determining the market value for these Cities and subjecting all the farmers and villagers to pay this tax is something which is unthinkable.

Sir, it has been said nowhere that a survey will be conducted for the purpose of assessment and delimiting of zones and sub-zones. In Madras Act, they have got a separate chapter for that purpose, but that is absent in our provisions, which means the officers who are entrusted with this particular work may exercise powers arbitrarily and to the detriment of the interest of the assessees. That is likely to happen because there is no separate provision for conducting a survey, In Madras Act, Chapter VI specicifically says that any officer specially empowered by the Board of Revenue shall carry out a survey of all urban lands and if such lands had already been surveyed, carry out a resurvey of such lands for preparation of draft settlement scheme. Here the preparation of draft settlement scheme is contemplated and that has got to be sent to the Deputy Commissioner; he has to invite objections, hear objections and finally pass order. All these things are contemplated. So, unless this is done, we cannot hope that the assessees will be given justice.

The Officers may exercise justice beyond their jurisdiction or without jurisdiction because no principles are laid down, Unless a survey is made in respect of the land which is sought to be taxed. So far as rivision and appeals are concerned, the tribunal has been prevented from deciding the question of delimiting the zones and sub-zones. Only appeals could be made to the tribunals in respect of the market value of the property determined by the officer. My submission is that the tribunal must be given an opportunity even to go into the question whether the zones and sub-zones delimitations are done properly as per principles or not. There are other provisions, Sir, which, I submit, are subject to severe criticism. When transfer takes place, it casts an obligation on

the transferor and transferee to send notice to such officer. Every time a transfer takes place, if it is more than Rs. 100, then it has got to be registered. Otherwise it will be invalid. It is the business of the registering officer to convey the information to whatever authorities concerned that such and such a property has been sold to such and such a person. Now the obligation is cast on the parties concerned and unless they do that, they are liable for penalty. I do not know why, these obligations are cast on the people concerned. By succession, property rights are inherited and naturally the man who inherits the property will pay. But he is asked that within such and such a date he should intimate the matter failing which penalty will ensue.

And as pointed by my hon'ble friend Sri V. S. Patil, officials determine the market value basing on certain principles. They fix the taxes to be paid. But when the question of acquisition comes, it says that the taxes on market value fixed should not be taken into consideration for purposes of payment of compensation. They determine the market value of a particular property and supposing that property is acquired by the State: they do not want to pay the compensation on the basis of the market value they themselves determine. It is opposed to articles 30 and 31 of the constitution. When the Government themselves are a party to certain proceedings and they do not want to rely on it when it comes to a question of payment of compensation, I cannot understand. I therefore suggest that in clause 28, the word NOT should be deleted.

Clause 30—power of Government to reduce or remit urban tax. The Government may, subject to such rules as may be made, reduce or remit whether prospectively, or retrospectively, the urban land tax payable in respect of any class of urban lands. I do not understand why this power should be reserved by the Government. In the Madras Act, they say that whenever they want to notify that particular area should be brought into the purview of the Act, the notification should be placed before the legislature and only after its approval, it has got to be published. But here, not only Government does not place the draft notification before the legislature, but it takes the power to remit or suspend or give any concession by means of a notification for any class of persons.

Regarding Exemptions, it has been mentioned in clause 32 that the State Government may by notification exempt any urban land used by Schools, colleges, hostels or hospitals for a public purpose. I am asking, why should there be any notification in this regard? That means till a notification is issued, they are subjected to harassment. The officer knows that a particular land is owned by a school or educational institution or hospital. Why should there be any notification if the Government or the officer knows it already.

Sir, I wish to point out that Government should not have thought of this tax at this juncture. As we know the *per capita* income has not gone up to any appreciable extent and we have not increased the

(SRI G. V. GOWDA).

purchasing capacity of the people. On the other hand, it has gone down: prices have gone up. In these circumstances, I do not know how we are justified in levying this tax.

†SRI ANNARAO GANAMUKHI.—Sir, in order to judge the vires of this Bill, we have to consider whether this Bill conforms to the spirit of the Constitution. Now, I feel Sir, that the Mysore High Court has taken the definite view on the Tax on buildings and that case is reported in the A. I. R. In that case, the High Court has definitely held and particularly it was held by His Lordship Sri Govind Bhat that the tax on land and buildings, because the building is an adjunct to the land—in other words it is an improvement on the land. Therefore the two are inseparable. As the definition itself states that land could be deemed to include even the land, used for constructing houses. So the land and buildings are adjuncts of the land and therefore it has to be considered with reference to that judgement whether it is desirable or whether it is possible for the Government to bring such legislation when an appeal of the Government is lying in the Supreme Court undiposed of. Because the High Court has taken a definite view.....

SRI R. S. HEGDE (Honnawar).—It was a Division Bench and the other Judge has taken different view.

SRI ANNARAO GANAMUKHI.—But the result is that the measure is struck down. I will explain. Please do not be in a hurry. I have also read it.

So, in that judgement, one Hon'ble judge has taken the view that under Article 49, the State Government cannot introduce such a legislation or the Legislature of the State is not competent to pass such an Act and on that ground they have held the Act as void.

MR. SPEAKER.—I suppose the Hon'ble Member raised on a prior occassion the question of competence of the Legislature to entertain Bills and discuss and pass them, and the scope of the jurisdiction of the competent courts to decide upon the *intra-vires* or *ultra-vires* of the Act as such. I believe I gave a ruling and that rnling is in consonance or in accordance with the multitude of rulings. The gist of it is, if a Bill is in open violation, flagrant violation of the express provisions that something should not be done; that perhaps may be considered by the House, perhaps by the Speaker to see that further time of the House is not expended. But the fact of the matter has ultimately to be decided by the High Court—generally, invariably, we do not decide it here, because our decision is not the last word. We may come to any conclusion and suppose the House rules that it is not competent and indicates by a vote of the House that the Bill should not be brough, it may have some bearing. The House is not competent to decide factually. So; the point has been suggested in view of the prior decision. Government may think ten times. I do not think the members is now suggesting that the Bill is in open violation of any of the articles of the Constitution.

Sri ANNARAO GANAMUKHI.—Some Members believe in regard to this Bill.

Mr. SPEAKER.—Does the Hon'ble member suggest that the House is not competent to consider this?

Sri ANNARAO GANAMUKHI.—Because it is not a House of Parliament which can pass any legislation. We have to consider competency with regard to the entry in the Constitution.

Mr. SPEAKER.—Sri Anna Rao, with all the wealth of experience he has and with all the knowledge he possess, he knows that this fact should have been brought before the Bill was introduced.

Sri ANNARAO GANAMUKHI.—Even at the consideration stage we can consider whether we are competent to legislate on this matter or not.

Mr. SPEAKER.—Who is to say about this competency? Am I to say or is it the Honourable Member who can say it?

Sri ANNARAO GANAMUKHI.—The House has to say, Sir.

Mr. SPEAKER.—Is the House going to write a judgment?

Sri ANNARAO GANAMUKHI.—Already, a judgment is there and the State has appealed.

Mr. SPEAKER.—The appeal may be pending elsewhere. We are concerned only with this Bill. May I invite the Member to come with me step by step? This Bill is here. But he is saying that another Bill has been adjudicated upon and he reasons that this Bill if enacted, will be thrown out. Now, at this stage, what am I to do?

Sri ANNARAO GANAMUKHI.—I have not raised any point of order for the Chair's consideration.

Mr. SPEAKER.—It is not a question of point of order.

Sri ANNARAO GANAMUKHI.—It is a point for the consideration of the House that we, all of us put together, are not competent to pass a legislation. That is my point.

Mr. SPEAKER.—Am I going to put to the vote of the House the question whether this House is competent or not to legislate upon this Bill? I am not going to put such a thing to the House, or is he.

Sri ANNARAO GANAMUKHI.—No. Let me explain the position. What I am saying is, if this Hon'ble House feels that it is not competent to pass such a Bill then this House will reject.

Mr. SPEAKER.—On what ground? I am not going to put to the vote of the House whether this House is competent to pass or reject this Bill. If he says that he is not going to vote, he may do so. What is it we are going to decide? Are we going to decide that this House is incompetent? If he says that we should not pass it, I do not mind.

Sri ANNARAO GANAMUKHI.—Many reflections are cast on the legislature when we pass such a Bill, when the House is incompetent to pass such a Bill.

Mr. SPEAKER.—Will the Hon'ble Member point out a single case, or anything that is said by any Court that this House is incompetent to consider legislation ?

Sri ANNARAO GANAMUKHI.—Incompetent—the High Court has stated in other words something worse, *ultra vires*.

Mr. SPEAKER.—If the High Court comes to the conclusion that this is *ultra vires*, from that is the member going to anticipate that this House is incompetent to consider legislation ?

Sri ANNARAO GANAMUKHI.—After studying the High Court judgment and the entries in the Constitution, I am led to the belief, that identical entries may apply regarding this Bill also, and the same result will be there.

Mr. SPEAKER.—I have no objection for the Hon'ble Member to take all the time on this point.

Sri ANNARAO GANAMUKHI.—If the Speaker wants, I will resume my seat and not argue further. I am urging a point which is constitutional. If the Chair wants me not to urge the point, I will resume my seat.

Mr. SPEAKER.—Hon'ble Member will kindly resume his seat. I will explain the situation. I have always held that whenever there is a debate, whenever there is any scope for doubt, it is the High Court that decides and not the House. The Hon'ble Member is aware of it, I think. If he has forgotten, I will bring it to his reference. Whenever constitutional points have been raised, the question is not that this House will sit in judgment. It is the High Court which decides. But to say that we are incompetent to consider or incompetent to pass this Bill—this is not the ground on which I am going to put to the vote of the House. I will put it to the vote of the House for passing or not. If he canvasses that the House should not pass this, I have no objection. I have no objection to give the Hon'ble Member all the time to debate on this point alone. A High Court judgment can be argued for three days !

Sri ANNARAO GANAMUKHI.—I have hardly spent ten minutes not three days or even one hour.

Mr. SPEAKER.—Does the Hon'ble Member think that he may go on for three days on this or another point ?

Sri ANNARAO GANAMUKHI.—A point can be argued for a number of days.

Mr. SPEAKER.—I am grateful to the Member for enlightenment on that point.

Sri ANNARAO GANAMUKHI.—I have not taken so much of time for arguing. If the Speaker wants, I will resume my seat.

Mr. SPEAKER.—Sri Anna Rao may please note that, that is not a proper approach ; taking everybody by the time or saying, his time is

up, he should sit down, is not the spirit of debate. If he spends all the time arguing about the constitutional position, which is ultimately not going to be voted upon.....

Sri ANNARAO GANAMUKHI.—I have pointed out.....

Mr. SPEAKER.—I think the best thing is for the member to pass on to the other points.

Sri ANNARAO GANAMUKHI.—On identical grounds, the Entry is also identical, the High Court has, under Entry 86, held that the Wealth Tax has been imposed by the Central Government and the State Government, but it cannot be snatched away from the people. That was in the other case. In this Bill, the intention is identical and the High Court's judgment will be to the same effect. Therefore, if the substance of this Bill is to snatch away the wealth of the people or the land owners or building owners, then I think this august House is not competent to pass such a Bill. I will leave it at that.

The second point is, as far as urban tax is concerned, in 1953-54, a Taxation Enquiry Committee was constituted by the Government of India and the terms of reference were referred to the Mysore State and other States as well. In that the impact of taxation has been considered in three volumes. In that the Taxation Enquiry Committee has held that this tax should exclusively go to the local bodies and not to the Government. They have said—reading Entry 49 with Entry 5 and the State List II, it must be held that this tax should entirely and exclusively be allowed to the municipalities. Therefore, they have said that there are some States like Bombay and Punjab who have imposed some land tax and that they must correctly withdraw from this tax. They have definitely said that eight taxes should go to the local bodies. In that, the first Act that comes in the order is the tax on land and buildings. This report says, or this judgment says that this report was laid on the table of the Houses of Parliament.

Mr. SPEAKER.—Was it a matter between the Centre and the States or was it between the State and the local bodies?

Sri ANNARAO GANAMUKHI.—They have definitely stated about this tax. It has also been said in the judgment.....

Mr. SPEAKER.—Which judgment is that?

Sri ANNARAO GANAMUKHI.—In the same High Court judgment.

Mr. SPEAKER.—Is it Mr. Bhat's judgment?

Sri ANNARAO GANAMUKHI.—This urban buildings tax.....

Mr. SPEAKER.—The State may give to the local bodies all the 100 per cent of the revenue under every head.

Sri ANNARAO GANAMUKHI.—There is a recommendation and it was also laid before the Houses of Parliament. They have said—we strongly recommend to the State Governments that the taxes we indicate below should be allowed to be developed only by the local bodies and nobody else.